



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

11.51.2

JULY 1, 2022

## EFFECTIVE DATE

(07-01-2022)

## PURPOSE

- (1) This transmits revised IRM 11.51.2, Large Business and International Communications, LB&I Source Publishing Standards.

## MATERIAL CHANGES

- (1) Changed name of IRM from LB&I Intranet Publishing Standards to LB&I Source Publishing Standards and changed references accordingly throughout the IRM.
- (2) IRM 11.51.2.1: Changed the policy owner of this IRM to LB&I Policy under the Strategy, Policy and Governance office in the Assistant Deputy Commissioner Compliance Integration organization.
- (3) IRM 11.51.2.1.3: Adjustments made to the responsibilities for the LB&I Web & User Experience Team and Content Editors.
- (6) IRM 11.51.2.5 through 11.51.2.7: Removed subsections reserved for future use and renumbered subsections accordingly.
- (8) Changed references throughout from LB&I Web Team to LB&I Web & User Experience Team.
- (9) Changed references throughout from Content Managers to Content Editors.
- (10) Changed references throughout from LB&I C&L to LB&I Office of Communications.
- (11) Editorial changes made throughout.

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## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 11.51.2 dated October 07, 2019.

## AUDIENCE

LB&I Web Content Editors

Theodore D. Setzer  
Assistant Deputy Commissioner Compliance Integration  
Large Business and International Division



11.51.2

LB&I Source Publishing Standards

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Exhibits

- 11.51.2-1 LB&I Intranet Content Decision Tree

11.51.2.1  
(07-01-2022)  
**Program Scope and Objectives**

- (1) **Purpose:** The LB&I Web & User Experience Team has developed a set of Publishing and Content Standards to ensure a consistent look and feel throughout the LB&I Source. These standards must be adhered to, to provide a user experience that facilitates the primary goal of information availability, as well as the IRS Source policy of presenting information in a content-based manner.
- (2) **Audience:** LB&I personnel trained and permissioned as Content Owners, Content Editors and subject matter experts (SMEs) on the LB&I Source.
- (3) **Policy Owner:** LB&I Policy under the Strategy, Policy and Governance office in the Assistant Deputy Commissioner Compliance Integration organization.
- (4) **Program Owner:** LB&I Director of Communications.
- (5) **Primary Stakeholders:** The stakeholders for the program are the users of the LB&I Source. This population consists of all LB&I employees, in addition to the IRS employees that use content on the LB&I Source.
- (6) **Program Goals:** The goal of the program is to ensure consistency of design throughout LB&I Source, consistency of content presentation with the IRS Source vision, and in compliance with IRM 11.1.4, Content Policies and Standards for Intranet Sites.

11.51.2.1.1  
(07-01-2022)  
**Background**

- (1) **IRS Source vs. LB&I Source:** The LB&I Source migrated to the IRS Source platform as part of the Servicewide vision of moving all intranet content to the IRS Source as the replacement of the IRWeb.
- (2) **Content Dispersal:** The IRS vision for intranet content, requires splitting of content that was formerly housed in singular intranet sites. This vision is articulated by IRS Communications & Liaison (C&L); and consists of content in one of three platforms:
  - IRS Source (and business unit sub-sites) – information on day-to-day operations, organization, and news items
  - Servicewide Knowledge Library – information on “how to do your job”, for knowledge retention and sharing
  - Collaborative SharePoint sites – restricted permission sites, for non-final documents and information, and small-team collaborative efforts

11.51.2.1.2  
(10-07-2019)  
**Authority**

- (1) Authority for intra-site consistency is derived from IRM 11.1.4.4, Intranet Sites and Servers Must Be Registered.

11.51.2.1.3  
(07-01-2022)  
**Responsibilities**

- (1) The LB&I Web & User Experience Team is responsible for:
  - Ensuring that the content published on the LB&I Source is not the primary source of instructions to staff.

**Note:** The IRM is the primary, official source of instructions to staff.

  - Providing overall standards for the LB&I Source
  - Managing the global navigation and content regions
  - Managing the overall LB&I Source design and governance
  - Providing Content Editors the tools and subject matter technical support necessary to perform their duties

- Managing root-level content and content-based landing pages
- Managing the Headquarters level organization-based pages
- Managing LB&I Source news items
- Instructing the LB&I Source Content Editor training (ITM #57280) or equivalent
- Being the focal point of contact for web technology in LB&I
- Being the focal point of contact for web server applications in LB&I
- Performing Sharepoint maintenance and content reviews necessary
- Conducting annual review of Sharepoint permissions to ensure currency and accuracy of its members

(2) Content Owners are responsible for:

- Identifying candidates for the role of Content Editor and SME, and providing those candidates with the time and resources necessary to complete the required training
- Ensuring there is an established review and approval process for all content to be published to the LB&I Source
- Ensuring that the review process includes Section 508 compliance checks, Electronic Freedom of Information Act (E-FOIA) and Small Business Regulatory Enforcement Fairness Act (SBREFA) compliance, and any other applicable regulations
- Ensuring LB&I Source content under their purview is still valid and contains only current information
- Ensuring that Content Editors and SMEs are properly trained and equipped to perform their duties
- Ensuring that Content Editors and SMEs are provided adequate time and support to manage their assigned content

(3) Content Editors/SMEs are responsible for:

- Ensuring that the content published on the LB&I Source is not the primary source of instructions to staff.  
**Note:** The IRM is the primary, official source of instructions to staff.
- Ensuring the content on their pages is current and up-to-date
- Updating and maintaining Sharepoint metadata for which they are assigned
- Coordinating with the LB&I Web & User Experience Team regarding any problems or metadata changes they may need
- Ensuring that content posted on their pages is Section 508 compliant
- Coordinating release of information on IRS.gov that is subject to E-FOIA or SBREFA
- Removing any content that is obsolete or out-of-date
- Correct spelling and grammar of content submitted for publishing
- Identifying when/if they expect to be unable to serve in the SME capacity
- Ensuring the established review and approval process is followed when submitting updates
- Successfully completing the LB&I Source Content Editor training (ITM #57280) and any required prerequisites or post-requisites
- Completing any refresher or follow-up training related to the LB&I Source Content Editor training
- Directing inquiries related to technical content to the appropriate channels

- Adhering to the LB&I Source Publishing Standards
- Adhering to the IRS Intranet Standards

11.51.2.1.4  
(10-07-2019)

**Terms/Definitions/  
Acronyms**

- (1) Commonly used terms and acronyms are defined below.

***Defined Terms***

Term	Definition
Aircard	A device that allows a broadband internet connection, typically via USB interface, without a wired (RJ-45 ethernet) or wireless (802.11 protocol).

***Acronyms***

Acronym	Definition
CSS	Cascading Style Sheets
E-FOIA	Electronic Freedom of Information Act
HTML	HyperText Markup Language
PDF	Portable Document Format
SBREFA	Small Business Regulatory Enforcement Fairness Act
SME	Subject Matter Expert

11.51.2.1.5  
(07-01-2022)

**Related Resources**

- (2) The W3Schools website is a good resource for learning HyperText Markup Language (HTML), Cascading Style Sheets (CSS), JavaScript and other web-related topics. See <https://www.w3schools.com/>.

11.51.2.2  
(07-01-2022)  
**Incorporating the IRS  
Intranet Standards**

- (1) Servicewide Standard Incorporation - Whenever applicable, the Servicewide IRS standards outlined in IRM 11.1.4 should be adhered to, in order to provide consistency across the IRS Source platform for the IRS intranet.
- (2) LB&I Source Consistency - Per IRM 11.1.4.4, Intranet Sites and Servers Must Be Registered, the LB&I Source must maintain a consistent appearance. The LB&I Web & User Experience Team provides a standard set of HTML elements and functions, which provide this consistency. Additionally, this IRM section requires that the LB&I Office of Communications approve any LB&I Source site. Approval is at the discretion of the LB&I Web & User Experience Team, and will be provided in writing, when granted.
- (3) Proprietary Computer Code - Per IRM 11.1.4.13, Proprietary Computer Code Must Be Approved Before Use, the use of proprietary computer code (to include open source code) is restricted to only those approved by IRS IT Enterprise Architecture. LB&I has obtained approval for the use of the JQuery

and Bootstrap javascript libraries. No other proprietary computer code is to be used on the LB&I Source, without written authorization from the LB&I Web & User Experience Team.

- (4) Custom-built Web Code - LB&I Web & User Experience Team customizations must be submitted to the LB&I Web & User Experience Team for review and approval prior to implementation.
- (5) Included HTML Content – Methods of including external HTML, and other web-based code, must be approved by the LB&I Web & User Experience Team and the IRS Cybersecurity office. Virtual inclusion of external content compromises the security structure of the IRS Source and SharePoint servers. An error in a code loop could result in a perpetual burden on the web servers, and could cause them to crash, resulting in a denial of service for the entire IRS Source hosted on the physical server.

11.51.2.3  
(10-07-2019)  
**Content Standards**

- (1) This sub-section provides the general guidelines and restrictions for content published to the LB&I Source. These guidelines and restrictions ensure compliance with accessibility laws, privacy laws, as well as with the Servicewide IRS standards.

11.51.2.3.1  
(07-01-2022)  
**Currency of Web Content**

- (1) Content on the LB&I Source will be maintained as long as it remains current, accurate and applicable. Content that no longer serves a business purpose will be removed to ensure availability of storage space, as well as to eliminate confusion for users.
- (2) Content will be archived according to standard practice, and will not be maintained on the web for “historical” purposes. Content that is required to be maintained for “historical” or other “archiving” purposes should be maintained using appropriate record retention methods by the content owner.
- (3) Content must also properly belong on the LB&I Source or have an exception from the LB&I Web & User Experience Team to temporarily house on the LB&I Source. Content with a temporary exception will be maintained for a period of one year, after which time, it must receive another exception to remain on the LB&I Source. Other proper platforms for content are the Servicewide Knowledge Management Virtual Library, and SharePoint collaborative sites.
- (4) If content properly belongs in the IRS Source platform, and has a Servicewide audience, the author/owner will coordinate with the LB&I Web & User Experience Team to have it placed on the IRS Source.
- (5) If the content properly belongs in the Servicewide Knowledge Management Virtual Library or a collaborative SharePoint site, the author/owner will coordinate with the HCO SKM team or the LB&I SharePoint Project Office to have it placed in the appropriate platform.

11.51.2.3.2  
(07-01-2022)  
**Accessibility of Web Content**

- (1) Web pages will be designed to inherently support accessibility. Section 508 (29 U.S.C. 794d – commonly referred to as “Section 508 of the Rehabilitation Act”) requires all Federal agencies to make their electronic and information technology accessible to people with disabilities. To comply with this requirement, all visual content must provide a text-only format, available to screen reader technology. Additionally, the following considerations are to be followed:



- Images, pictures, and diagrams should provide alternative text where appropriate
  - Images that only serve a visual function, and could inhibit the readability of a webpage if “filler” alternative text is provided, should be given a NULL alt text value (alt=“”)
  - Red text should be avoided, except for the common practice of input validation
  - Underlined text should never be used, as it commonly denotes hyperlink text
  - Italicized text should only be used for quoted material
  - Emphasis may be provided using boldface text (<strong> HTML tag), but it should be used sparingly, and in a manner that does not detract from the readability of the page
- (2) Files uploaded, and made available for users to download via hyperlink, should be thoroughly checked for accessibility. While all parties involved are responsible for the accessibility of documents published to the web, Content providers/contributors/authors retain the primary responsibility for correcting any accessibility shortfalls. The built-in accessibility tools in the Microsoft Office Suite and Adobe Acrobat provide adequate functionality for ensuring Section 508 compliance. Documents may be submitted to the IRS Alternative Media Center for review prior to publishing to LB&I Source, or alternatively, the LB&I Web & User Experience Team can assist with some accessibility concerns.
- (3) In general, the LB&I Source must be presented in an accessible format. Accessibility of web content is not a “compliant” or “non-compliant” issue, but rather a sliding scale, by which content can have varying degrees of compliance. The foremost goal is to provide a web experience to all users, which is as nearly identical as practical. Resources for accessibility include:
- The IRS Alternative Media Center (AMC) Office
  - The IRS Information Resources Accessibility Program (IRAP) Office
  - IRS Web Services
  - *Web Resources on Section 508 Compliance*

11.51.2.3.3  
(07-01-2022)  
**Content Parameters**

- (1) Content published on the LB&I Source must properly reflect the professional nature of the Internal Revenue Service and the Large Business & International Division. No content should be published that reflects poorly upon LB&I or the IRS.
- (2) All content published to the LB&I Source must have a valid business purpose and serve the overall goals of LB&I. Content should help users take a required action, learn or reinforce a skill, or find content related to their official duties.
- (3) The IRS’s policy on limited personal use extends not only to users of the LB&I Source, but also to Content Editors regarding content publishing. LB&I Source pages must not link to content that is inappropriate or prohibited by the IRS limited personal use policy.
- (4) Content should not be duplicated on the LB&I Source. This means that if content is available elsewhere on the IRS network, Content Editors should link to the relevant content. Additionally, if content is published on the public-facing internet (IRS.gov), LB&I Source pages should link to that content, rather than generate duplicate information. These rules are in addition to E-FOIA and SBREFA considerations.

11.51.2.3.4  
(07-01-2022)

#### Content Restrictions

- (1) Sensitive But Unclassified (SBU) information should never be published to the LB&I Source. SBU content includes (but is not limited to) tax and personnel (privacy) information. For example; publishing specific tax cases even if removing the taxpayer identifying information is inappropriate and unacceptable.
- (2) If Official Use Only (OUO) information is published on the LB&I Source it must be clearly identifiable as OUO information by indicating the # sign where the OUO information is located, along with other identifying information at the top of the webpage, to indicate that it contains OUO information. HTML coding should be used to remove this information from the printable webpage profile, so that it cannot be printed and inadvertently provided to outside entities. To set content to be non-printable, add the class attribute "no print" to the container element.
- (3) Source and Attribution is an acceptable manner of publishing third-party information. However, care must be used to ensure that the source of the information is identified and the information is not embellished with information from the tax or personnel record.

**Example:** You can publish the success of an indictment or conviction using wording like: In the Newark Star Ledger dated February 14, 2006 it was reported that... *"the United States Attorney received an indictment against John Q. Public for tax evasion as the result of his involvement in an abusive tax scheme."*

The important thing to remember is to include the source and attribute the information to the source, so as not to accidentally give the impression that the IRS or LB&I are the source. When possible, link to the original source.

11.51.2.3.5  
(07-01-2022)

#### General Web Publishing

- (1) Every page on the LB&I Source should have a clear purpose and audience. If appropriate, consider a brief introductory sentence or paragraph to describe the purpose of the page.
- (2) The excessive use of images and graphics has a negative impact on website readability and performance (speed of page loading). Use images sparingly and only when the image adds value to the content it accompanies or supports a business goal. Further information regarding accessibility standards can be found in IRM 11.51.2.3.2, Accessibility of Web Content. Further information regarding graphics can be found in IRM 11.51.2.6.2, Image and Graphic Specifications.
- (3) All webpages must be checked for spelling and grammatical errors as well as ensuring that links are valid, before they are published. Do not solely rely upon the software's spell check function. Proofread all content for readability and correct errors that may have been missed by the spell checker.

11.51.2.4  
(07-01-2022)

#### Writing for the LB&I Source

- (1) Writing for the web is very different from writing for a hardcopy print medium. Studies have shown that reading from computer screens is 25 percent slower and creates more eyestrain than reading from hardcopy.
- (2) *Federal Plain Language Guidelines* should be used to convey information succinctly and clearly to readers. The Servicewide training ITM Course 22569

“Writing for the Web” is a good resource for content developers, and ITM Course 54828 “Write This Way!” is a good resource for general grammar and English language conventions.

11.51.2.4.1  
(10-07-2019)  
**Know Your Intended Audience**

- (1) It is important to identify your target audience and understand their needs. Remember LB&I employees, managers, and executives are very busy and need to access specific information on your webpages quickly and efficiently.
  - Be an advocate for your audience. What do they want to know? What do you need to tell them? Is it all there? Did you anticipate their questions? Did you lead them to pertinent related materials?
  - Understand your audience’s connectivity limitations. Many users are accessing your webpages through Employee Remote Access Project (ERAP) with slow connection speeds. This fact should always be a big part of your decision of what to put on your webpages.
  - Use words and terminology appropriate to your intended audience. What words would your audience use?
  - Clearly explain all new or non-standard terms. When you introduce new or unfamiliar acronyms, use the acronym and then, in parentheses, spell out the name or expression. Do not assume that the audience is familiar with the term from another page of content.

11.51.2.4.2  
(06-10-2016)  
**Avoid Ambiguity**

- (1) Clearly state the purpose of the page in the first paragraph. Introduce your topic at the start of your page and progress logically to the conclusion. Following this approach will help users identify if they are on the correct page. It can also help the search engine find the correct page, based upon the content.
  - What does the audience need to know about the subject?
  - What should the audience do after they read the page? Make sure the desired action is clearly stated and supported by the content.
  - Link users to related webpages and resources when appropriate.

11.51.2.4.3  
(06-10-2016)  
**Organize Content Efficiently**

- (1) Brevity is key. People are uncomfortable reading content on the computer screen. Seventy-nine percent of web readers scan. As a guideline, try to use about half the words you would use in print publishing.
  - Use the inverted pyramid style of writing; put the most important information at the top.
  - Web writing should be shorter than writing for hardcopy. Remove all unnecessary words. Documents intended for online reading should rarely be over 1,000 words long.
  - Break up long pieces into short segments. Let your audience choose how much they want to read.
  - Use headers and sub-headers, so people can go right to the sections they want. Use standard HTML header tags to facilitate “scanning” via screen readers.
  - Layer information by writing short introductory paragraphs that link to more in-depth information.
  - Organize information logically for the intended audience.
  - Limit yourself to one main idea per paragraph.

11.51.2.4.4  
(07-01-2022)  
**Proofread**

- (1) Spelling, grammar, punctuation and invalid link errors significantly detract from the professional nature of LB&I content. Review all content to make sure these errors are avoided.
- (2) In addition to proper spelling, grammar, and punctuation, content should be written using the AP Style and the IRS Style Guide.

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11.51.2.5  
(07-01-2022)  
**Standard Design Elements**

- (1) This subsection provides guidance on the standard design elements used throughout the LB&I Source. Most of these design elements are applied through the use of the global CSS applied to the IRS Source site collection. These style choices are made by IRS C&L and should not be circumvented. Using the built-in headings and styles from the IRS Source platform should always be used. This subsection provides guidance in the event an exception is granted by the LB&I Web & User Experience Team, and content has to be manually styled.
- (2) Content Editors and SMEs should not use coding practices to circumvent the IRS Source styles, as it is designed to provide the consistent appearance required by IRM 11.1.4.4. Using the built-in styles means that all content across the IRS Source platform will update when the global styles are updated by IRS C&L.
- (3) These standards are provided so that Content Editors can confirm their LB&I Source content conforms to the standards, and request assistance if they encounter difficulty. Additionally, some of the standards cannot be invoked through the global styles, and this subsection provides guidance on incorporating these elements.

11.51.2.5.1  
(07-01-2022)  
**Landing Page Filenames**

- (1) Due to the use of the IRS Source platform on SharePoint, organizations within LB&I will no longer have “landing pages” or “homepages”. The only “landing” pages used will be to provide navigation across the LB&I Source, to content residing in the various Sharepoint lists. These “landing” pages will be maintained by the LB&I Web & User Experience Team.

11.51.2.5.2  
(07-01-2022)  
**Standard Colors**

- (1) The standard background color for LB&I webpages is white, with a black color font. LB&I Source pages must maintain the standard color scheme used by IRS Source. In addition, the standard colors from the “One IRS Design Standards” are preferred. The following color codes identify this schema:

Description	R	G	B	Hex Code
IRS Blue Primary	0	101	164	0065A4
IRS Blue Secondary	0	174	239	00AEEF
S&E Primary	0	77	105	004D69
S&E Secondary	13	92	145	0D5C91
LB&I Primary	0	120	156	00789C
LB&I Secondary	71	153	181	4799B5

Description	R	G	B	Hex Code
S&E Tertiary 1	0	112	115	007073
S&E Tertiary 2	0	125	140	007D8C
LB&I Tertiary 1	0	179	148	00B394
LB&I Tertiary 2	87	199	194	57C7C2
LB&I Tertiary 3	176	217	230	B0D9E6
LB&I Special blue	0	60	105	003C69
LB&I Silver	192	192	192	C0C0C0
LB&I Light Cyan	224	225	225	E0FFFF
Black	0	0	0	000000
White	255	255	255	FFFFFF

- (2) Contrast should be considered when using colors, and a scheme of “light-on-dark” or “dark-on-light” should be used. The Web Content Accessibility Guidelines (WCAG) 2.0 standards upon which Section 508 is based, require the following:
- For level AA compliance – ratio of 4.5:1 for normal text, and 3:1 for large text
  - For level AAA compliance – ratio of 7:1 for normal text, and 4.5:1 for large text
- (3) The usage of any other colors or schemas must receive prior approval from the LB&I Web & User Experience Team and will likely require coordination with the IRS Design Office.

#### 11.51.2.5.3 (07-01-2022) Standard Fonts

- (1) The standard font, font color and size used for all basic text on the LB&I Source is Arial, 10 or 12pt (1em). Regular, unformatted text placed in the IRS Source template pages is automatically displayed in Arial.
- (2) The “One IRS Design Standards” should be preferred. The following identify the various font families used:
- Serif: Times New Roman
  - Sans-serif: Helvetica or Arial
- (3) These font families are built into the global IRS Source styles.

#### 11.51.2.5.4 (10-07-2019) Standard Headings

- (1) Page headings (not to be confused with the page title displayed in the blue bar at the top of the browser window when a page is opened) are extremely important features of each webpage. They should communicate at a glance, the subject of the page. The proper use of headings is not only important for visual display to users, but also ensures 508-compliance, by allowing screen-readers to identify the structure of the page, and “read” the content accordingly.
- (2) In order to properly use the headings, and ensure 508-compliance, use standard HTML heading style tags to define section and sub-section titles. Do

not use font style settings to format headings or mimic their appearance. The predefined heading formats that may be used are:

- **The main page heading** is applied through the [Title] field of the content in the IRS Source platform. This is automatically applied to the page, in large red font at the top of the page. Content titles and page headings should be short — normally no more than 5-10 words, and limited to 255 characters.
- **Page sub-headings and document headings** should use the Heading 2 <h2> style option. These headings can generally be longer than page headers but should still be kept short.
- **Section headings** should use the Heading 3 <h3> style option. These are used to separate content in a logical fashion, and group content based upon topic.
- **Sub-section headings** should use the Heading 4 <h4> style option. These headings should be rarely used. Too much content on a single page can clutter the page and make finding information difficult. As a result, content should be spread across several pages, in a logical structure, that takes advantage of the inherent nature of hyperlinks across webpages. For this reason, Heading 4 will typically not be used.

11.51.2.5.5  
(07-01-2022)  
**Text Elements**

- (1) **Bold:** Boldface font should be used for emphasis of text. The use of bold font should be limited, and entire sentences should not be bolded. Bold font is identified by using the <strong> tag.

**Note:** Using bold to circumvent heading styles is prohibited, as it does not conform to the Section 508 standards.

- (2) **Italics:** Italics should only be used for quoted material. When long sections of text are quoted, they should be indented to identify a blockquote. Other than in quotations, italics should not be used, as it can cause eyestrain, and detract from the readability of the text.
- (3) **Underline:** Underlined text should never be used on the LB&I Source, as it is reserved for automatic (default) styling of textual hyperlinks. The improper use of underlining can cause user confusion, and the mistaken appearance that broken hyperlinks exist on the page.
- (4) **Highlighted Text:** Highlighted text should never be used on the LB&I Source, as it can cause significant eyestrain for sighted users, and is ignored by most screen-reading technology. Additionally, highlighted text on a webpage will often not display as highlighted when printed on a black-and-white printer.

**Note:** Highlighted text may be used by the LB&I Web & User Experience Team to identify old and unclaimed content. Until the content owner can be identified, and corrective action taken, highlighted information should be considered obsolete and not relied upon.

- (5) **Other Stylized Text:** Other stylized text should be avoided, as most practices can cause eyestrain, and are often not 508-compliant. Additionally, certain styles are reserved for specific use; such as red-colored text, which is used for identifying required fields, input validation errors, and other system exceptions.



11.51.2.5.6  
(07-01-2022)  
**Page Length**

- (1) General information pages should be short and to the point — no more than 2 screens in height (as scrolling on an 800x600 resolution screen size). They should highlight current or important developments and provide links to other related content. Content should be organized into additional pages, to reduce webpage “clutter”.
- (2) When content must be on the same page, long pages of text should be broken into appropriate sections using the appropriate heading types, with navigation links provided at the top of the page. “Back to the top” links should be provided at appropriate intervals to assist in page navigation.

11.51.2.5.7  
(10-07-2019)  
**Page Titles**

- (1) The page title from a browser perspective is distinguished by the page heading (content title), in that it appears in the title bar of the browser window (it is not visually displayed in the content area of the webpage). The title also appears as the label in bookmarks to the page, as the page header when the page is printed, and in search results, lists, and statistics reports. A page title should properly reflect the page’s content, be concise, and meaningful to the audience. This may, or may not, be the same as the page heading.
- (2) The page title is contained within the <title> tag, which resides in the <head> tag of the webpage. This is automatically duplicated from the [Title] of the content, which also becomes the page heading <h1> and placed into the HTML code for the page. Manually changing the <title> is no longer necessary in the IRS Source platform.

11.51.2.5.8  
(07-01-2022)  
**File Formats**

- (1) As a general rule, all LB&I Source content should be in webpage format. LB&I Source runs on the IRS Source platform on a SharePoint server, which utilizes the server-side function of Active Server Pages. In the instance that file downloads must be used, the files will be stored in a document library, and the files provided via a link on relevant content pages. This ensures that users are provided contextual explanations of the documents, in line with the links to the document download.

11.51.2.5.8.1  
(07-01-2022)  
**Webpages**

- (1) Every effort must be made to provide a webpage version of content as opposed to a file for download, to ensure a consistent user experience across the LB&I Source. This means SMEs and Content Owners must create a webpage, or text version of Microsoft Office or Adobe Portable Document Format (PDF) documents, unless there is a bonafide reason for providing content in a downloadable form (for example, a document needed for sharing with a taxpayer, or a proforma worksheet for data-entry).
- (2) Documents should not be uploaded simply to avoid having to create a webpage. HTML webpage content is preferred for the following reasons:
  - Webpages more efficient and use less bandwidth.
  - Webpages provide a more consistent user experience.
  - Webpages are more accessible to users with assistive software or devices (Section 508 compliant).
  - Webpages are much more highly ranked for search results due to their better Search Engine Optimization (SEO).
  - Documents are not parsed for content and are ranked much lower in search results.

- (3) The ultimate goal of the LB&I Source is to provide information to the user, as efficiently and correctly as possible. Every effort should be made to facilitate the user's consumption of the information, rather than ease of development or publication.
- (4) The LB&I Web & User Experience Team can provide further guidance on making webpages Section 508 compliant, beyond this IRM section. Files made available for download (when a webpage is not created for the content) should be sent to the Alternative Media Center for review, prior to publishing.

11.51.2.5.8.2  
(07-01-2022)  
**Adobe PDF**

- (1) In general, do not publish a PDF document directly to the web (i.e. LB&I Source). PDF documents should only be published to the web, when there is a valid purpose; for example, fillable PDF documents or files for printing and offline use. Most PDF forms are official forms or publications of the IRS. In these instances, do not publish copies of official publications; instead, link to the forms repository version from your webpage. To have official documents published, contact IRS Publishing Services.
- (2) Do not publish official memoranda and other documents with official signatures. Instead create a webpage, mimicking the memoranda or document. In place of the signature line, the following will be placed to identify that an official signed document exists elsewhere:

/s/ [Signing Official's Name] [MM/DD/YYYY]  
[Official's Title] Date  
[Official's Organization]

- (3) Publishing documents with an official signature compromises the security of the signature. Content Authors should provide the Microsoft Word (or other word processing program) format, that gives all of the same text as the signed document to the SME or Content Editor for publishing. This facilitates creating the webpage version of the document more quickly, using paste text.
- (4) Official memoranda signed by LB&I executives and management must be published by the LB&I Web & User Experience Team on the LB&I News Center under "Other Messages". Content Editors and SMEs will link to this published document, as needed. Official field guidance and directives are subject to SBREFA and E-FOIA regulations and should be published externally on IRS.gov by the LB&I Web & User Experience Team.

11.51.2.5.8.3  
(07-01-2022)  
**Microsoft Office Files**

- (1) In general, do not publish any **Microsoft Word (.doc, .docx)** files to the web (i.e. LB&I Source). There are limited circumstances where these types of files need to be provided to users in the original format. Examples of the Word document exceptions are:
  - a pro-forma workpaper
  - a document template for field personnel
  - a fillable form in MS Word format
- (2) **MS Excel spreadsheets (.xls, .xlsx)** should also not be published to the web (i.e. LB&I Source). Spreadsheets that only provide information to users in a



tabular format (for example, charts, metrics, etc.) should always be made into a webpage. Care should be taken when creating tables in webpages as they are difficult to make accessible (508-compliant). Examples of Excel file exceptions are:

- A pro forma worksheet
- A spreadsheet made available for computational purposes

(3) **Microsoft PowerPoint presentations (.ppt, .pptx, .pps, .ppsx)** should be made into a webpage. However, PowerPoint files also have exceptions to the rule of not being published. Examples of PowerPoint file exceptions are:

- Templates to be used in their original PowerPoint format. (templates should not deviate from the standard LB&I PowerPoint format)
- Packaged presentations to be re-used by other personnel (for example, 7114 presentations)

Previously conducted presentations for which the presentation itself is provided for reuse are acceptable to publish to the LB&I Source, however, a webpage version should also be given.

**Example:** The highlights from the Customer Satisfaction presentation are available. A PowerPoint version (**ppt, 89KB**) is also available.

#### 11.51.2.5.8.4 (07-01-2022) **Other Formats and Guidance**

- (1) In general, if a file is designed to be made available to users for downloading, but viewing the file online is not necessary, or appropriate, the file should be provided in the compressed .zip format. This is most common with large files, such as those used by Computer Audit Specialists, where opening the file directly from the web could burden the servers.
- (2) The compressed .zip format should not be used to circumvent the requirement to make a webpage version of an Office document. Content Editors must analyze the contents of a compressed .zip file, to determine if any (or all) of the files should be made into a webpage (or webpages).
- (3) Files should not be embedded within one another (for example, a Word document, with embedded PowerPoint presentations and Excel spreadsheets). This not only greatly increases the file size, it also circumvents the policy, and is not Section 508 compliant. Files of this type will be deleted when identified.

#### 11.51.2.5.9 (07-01-2022) **File Hyperlink Formatting**

- (1) The hyperlink formatting (color & underline) used on the LB&I Source, is the default for the current browser and version approved by IRS IT. This formatting should not be altered, without written authorization from the LB&I Web & User Experience Team.
- (2) When files are published to the web, a description of the file type and size must be displayed to the right of the hyperlink, in parentheses, as shown below:

**Example:** Hyperlink to file (xls 32KB)

- (3) Apply the following formatting standards to file hyperlinks:
  - The file type and size should be surrounded by standard parentheses.

- Include the parenthetical as part of the hyperlinked text.
  - The file extension is provided in lowercase format, without the preceding period character (".", "doc", "pdf", etc.)
  - A space character should separate the file type from the file size.
  - There is no space between the numerical characters of the file size and the letters indicating the file size measurement (for example, "105KB", "2.4MB", "1.2GB")
- (4) The letter characters used for file type and size designations of hyperlinked files should match the standard convention for file systems:
- Only uppercase characters are used for the file size. Lowercase characters represent different values that aren't used on the web.  
**Example:** "KB" = kilobytes, whereas "Kb" or "kb" = kilobits. There are 8 bits in a byte.
  - Numerical values should be abbreviated for quick reading:  
**Example:** 300KB should be represented as 300KB  
  
**Example:** 1,539KB should be represented as 1.5 MB.
  - When the file size is larger than 10MB, the file size characters (numbers and letters) should be placed in boldface font (<strong> tag), to warn users that the download may take quite a bit of time.  
**Example:** 12MB will be formatted: (ppt **12MB**)
- (5) The parenthetical file type and size, including the parentheses, should be placed in extra-small (x-small) font size, to preserve the readability of the page text.
- (1) Use photos, images, and graphics sparingly. Use of graphics will hinder or prevent a webpage from loading for field personnel using a slower internet connection to access the LB&I Source. Approximately 60 - 70% of LB&I revenue agents still access the LB&I Source site through aircards in the field. The following table shows the typical download speeds for different types of connections:

Connection Type	Speed	Description	Time*
Dial-Up	0-56 Kbps		9 mins
3G Wireless	10-150 Kbps	standard aircard	2-3 mins
DSL	768-3000 Kbps	home wifi network	10 secs
Cable	3000-8000 Kbps		3 secs

11.51.2.6  
(07-01-2022)  
**Graphics on the Web**

Connection Type	Speed	Description	Time*
Fiber-optic	5000-30000 Kbps	office local area network (LAN) connection	<0.5 sec

**Figure 11.51.2-1** *\*Approximate time to download a 1.5MB graphic included on a page.*

11.51.2.6.1  
(07-01-2022)  
**Image and Graphic Types**

- (1) The three primary image formats used for the web are:
  - .GIF (Graphic Interchange Format)
  - .JPG (Joint Photographic Experts Group)
  - .PNG (Portable Network Graphics)
- (2) Any images or graphics that are created in another format (for example, .TIF, .BMP, and .SVG) must be converted to either .GIF, .JPG, or .PNG prior to publishing on a webpage. Note that when you convert an image or graphic, certain aspects such as color or fonts may be affected, depending upon the format that it is converted to. Contact the LB&I Web & User Experience Team for assistance in converting images to an appropriate format, without loss of color or resolution.
- (3) Reduce large image files to a “webpage” or “screen” resolution (or “print” resolution as needed) before publishing on the web. The Microsoft Office Picture Manager program is suitable for this task.

11.51.2.6.2  
(07-01-2022)  
**Image and Graphic Specifications**

- (1) **Graphics Interchange Format (.GIF)** If you are offered different “save” options for the .GIF format; save the graphics as “89a Non-Interlaced .GIF files”. Animated .GIF files will NOT be used on the LB&I Source.
- (2) **Joint Photographic Experts Group (.JPG)** If you are offered compression options for the .JPG format, experiment with different compression levels to determine the best balance between image quality and file size. Due to bandwidth considerations, you should use the lowest resolution possible without degrading the image quality.
- (3) All non-text items, including images, must include an alternative text (‘alt text’) attribute. Most images should receive descriptive text regarding the image content. See IRM 11.51.2.3.2, Accessibility of Web Content, for more information.

11.51.2.6.3  
(07-01-2022)  
**Cropping and Editing**

- (1) Minimize any extraneous background space in an image by cropping it. This will help focus attention on the subject of the photo and reduce the overall size of the image.
- (2) No other editing should be done to images, including graphics and logos, on the LB&I Source. This includes photoshop editing and “touching up” of images. Only the IRS Design Office, Visual Information Specialists, and the LB&I Web & User Experience Team have the authority to edit images on the web in this manner.

- 11.51.2.7  
(10-07-2019)  
**Design and Branding Standards**
- (1) IRS Media & Publishing Services has introduced updated *Design Standards* at the behest of the IRS Commissioner to help guide divisions and departments in the proper development of formal documents, publications, presentations and similar materials. The Standards set forth include rules for correct use of official IRS logos, seals, graphic designs and color schemes in IRS documents and publications.
  - (2) The Design Standards are intended to reinforce the concept of “One IRS” by ensuring the IRS brand appears properly and consistently across all parts of the Service. LB&I has adopted these Standards and developed visuals to ensure that its own brand identity meets Servicewide requirements.
  - (3) Refer to IRM 1.17.7 , Publishing, Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos, and Document 12999, One look. One voice. One IRS., for more details and examples of how IRS Design Standards are applied.
- 11.51.2.7.1  
(10-07-2019)  
**IRS and Treasury Seals**
- (1) The IRS seal and Department of Treasury seal are used to represent the IRS and Treasury in certain formal communications. In general, seals are used only on IRS letterhead stationery, official communications to the public from the Office of the Commissioner, other official and ceremonial documents and materials, and building signage.
  - (2) The IRS and Treasury seals are not interchangeable with the IRS logo because they have historical significance and are not easily distinguishable from other federal agency seals. Seals must be used in accordance with IRM 1.17.7.2.1.3, Official IRS Seal.
- 11.51.2.7.2  
(07-01-2022)  
**IRS Logo**
- (1) The official IRS logo is a graphic image consisting of the IRS eagle placed above or to the left of the acronym “IRS”. The IRS Logo must appear on all published and electronic products, with the exception of internal forms, letters and IRS letterhead. The IRS logo may be scaled to suit the needs of specific applications but may not be modified or changed in any other manner, except when applied using the IRS “Wayfinding” system.
  - (2) The IRS logo color may be black or IRS Blue on white, or White on IRS Blue. The IRS logo should always appear separate from any other images or elements of a page. No other content should touch or otherwise cover any part of the IRS logo.
  - (3) IRS Blue is PMS 301C / HEX #0065A4 / RGB 0-101-164. Black logos and blue logos must appear on white background. White logos may appear on an IRS Blue background.
  - (4) Contact the *LB&I Office of Communications* with questions about proper use of the IRS logo.
- 11.51.2.7.3  
(07-01-2022)  
**Division/Department Logos – IRS Wayfinding System**
- (1) Many IRS divisions and departments are using homegrown logos and graphic images to “brand” themselves visually. Because these logos and images are inconsistent from one division and department to another, the overall IRS brand is weakened, possibly appearing disjointed and confusing to IRS taxpayers, employees and stakeholders.
  - (2) To promote consistent branding and visual identity across the Service, Media & Publishing Services has created a visual organizing framework called the IRS

Wayfinding System. This system offers IRS offices a consistent, effective means of identifying and distinguishing themselves, ending the need for homegrown logos.

- (3) The wayfinding system incorporates names of operating divisions and departments in conjunction with the IRS logo. It reinforces the One IRS concept, while at the same time clearly identifying where various communications originate.
- (4) The wayfinding system also assigns standardized color palettes to IRS operating divisions and departments. Together with the department name, these assigned colors can help identify the source of published materials. See Document 12749, IRS Design Standards & Guidelines, for examples of how wayfinding logos and colors may be used in IRS publications and documents.

11.51.2.7.4  
(07-01-2022)  
**LB&I-Specific  
Wayfinding System**

- (1) LB&I is fully embracing the IRS Wayfinding System. The LB&I Wayfinding logo may appear as blue-on-white, black-on-white, and white-on-blue.
- (2) LB&I organizations and departments are being asked to stop using “homegrown” department logos and graphics and transition to the Wayfinding System. LB&I department-specific wayfinding graphics can be requested from the LB&I Web & User Experience Team.

11.51.2.8  
(07-01-2022)  
**Compliance With Laws**

- (1) This subsection provides guidance to ensure that content on the LB&I Source meets all applicable laws, including accessibility, privacy, and copyright. Content found to be non-compliant will be removed by the LB&I Web & User Experience Team.

11.51.2.8.1  
(10-07-2019)  
**Accessibility**

- (1) All federal agencies are required by law to make their websites accessible to people with disabilities. Content providers are responsible for ensuring that the content they submit for publishing is compliant with the accessibility standards of Section 508.
- (2) LB&I Source standard templates have been designed to ensure that all federal accessibility requirements are met. Do not alter these templates; doing so may alter their accessibility.
- (3) Additional resources for accessibility can be found at:
  - *Information Resources Accessibility Program* website
  - *Alternative Media Center* website

11.51.2.8.2  
(07-01-2022)  
**Privacy**

- (1) LB&I is committed to protecting the privacy of our employees in both electronic and paper records. Every webpage on IRS Source has a link to the *Privacy Statement*. LB&I program area sites should not create their own privacy policy page.

11.51.2.8.3  
(07-01-2022)  
**Copyright and  
Attribution**

- (1) Employees may not publish to an IRS Source site any copyrighted material without license or written permission of the copyright owner. If there is any reason to believe that text, images, or other materials may belong to someone else, do not copy or otherwise use it without first obtaining written permission.

- (2) If permission to use copyrighted material has been obtained, its use on the LB&I Source is still subject to approval by the LB&I Web & User Experience Team and LB&I Office of Communications Manager. A copy of the written authorization to use the copyrighted material will be required for approval. For additional information about this policy, refer to IRM 1.17.2, Publishing Systems and Programs.

11.51.2.8.3.1  
(07-01-2022)  
**IRS Ownership of LB&I  
Source Content**

- (1) Graphics used on the LB&I Source site should be in the public domain. If LB&I purchases graphics for the website, and the purchase agreement specifies that the vendor retains the copyright, then it should be noted on the page and in the text box (alt tag). A copy of the purchase agreement must be provided to the LB&I Web & User Experience Team for record retention. Any graphics purchased are the property of the IRS as an organization, and any licensing or purchase agreement must reflect this.
- (2) If LB&I publishes written materials reprinted from outside sources, the content owner must have written authorization from the holder of the copyright to publish the materials on LB&I Source and the copyright must be noted on each page of the material. A copy of the written authorization must be provided to the LB&I Web & User Experience Team for record retention.
- (3) The requirement for written authorization does not include content that is in the public domain, or falling under the Fair Use Doctrine; however, Content Editors are responsible for ensuring content used without written permission legally falls within these bounds.
- (4) Photos and graphics developed by grantees or contractors for IRS become the property of the IRS and, therefore, are in the public domain.
- (5) Photos of employees and other individuals may be published to the web, only with the individual's written consent. Content Editors and SMEs must retain a copy of the consent, as long as the photo is published on LB&I Source (whether available through a webpage, or simply stored on the server).

11.51.2.8.4  
(06-10-2016)  
**IRS Published  
Documents**

- (1) Official forms are published in the *Electronic Publishing Catalog*. Do not publish copies of official documents that are available in the Electronic Publishing Catalog; link to them instead.
- (2) The Electronic Publishing Catalog Help Section provides instructions on properly linking to published products. Additional resources can be found at:
  - *Electronic Publishing Catalog Help Page*
  - IRM 1.17.1, Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure

11.51.2.9  
(10-07-2019)  
**Surveys**

- (1) Surveys can be a valuable tool for collecting information in order to improve processes. However, care should be taken to ensure that certain things are avoided when using surveys.
  - Before requesting responses to a survey, ensure that all union requirements are met.
  - Check that the survey, or portions of it, has not recently been conducted in some manner.
  - Do not request survey responses during the same period as the annual Employee Satisfaction Survey.



11.51.2.10  
(07-01-2022)  
**LB&I Homepage and  
Landing Pages**

- (2) In light of the above, the Program Planning Coordination & Analysis (PPCA) office of Technology and Program Solutions (TPS) has the responsibility for survey administration. All surveys should be coordinated through the PPCA office to ensure compliance with the Commissioner's memoranda.
- (1) The LB&I Office of Communications and the LB&I Web & User Experience Team have sole authority over the LB&I Source architecture, navigation, and site pages (aka "landing pages"). These are used to assist users of LB&I Source in locating content, and must conform to the same principles as the IRS Source.
- (2) LB&I news articles on the IRS Source homepage, such as the "News from the Business Units" (BUN) section, must be routed through the LB&I Office of Communications for editing and approval.
- (3) Once LB&I content for IRS Source content is approved by the LB&I Office of Communications, the communications analysts will coordinate with the requestor to provide the information to the LB&I Web & User Experience Team for publishing.
- (4) The LB&I Web & User Experience Team will continually evaluate the content in the LB&I Source, and make changes to the navigation as appropriate to aid users in finding content.
- (5) A decision tree for where content should be curated can be found in Exhibit 11.51.2-1. This decision tree is a guide, designed specifically for LB&I, clarifying the Servicewide Intranet Content Types presentation from 2016. The Servicewide presentation was created to explain the change in content philosophy and was not meant to be authoritative. The LB&I decision tree was created in this spirit, and in an attempt to provide more specific examples for LB&I content.

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## Exhibit 11.51.2-1 (10-07-2019)

## LB&amp;I Intranet Content Decision Tree



